

Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§1–401.

It is the intent of the General Assembly that property owners in this State have:

- (1) knowledge that the valuation and assessment of property is the responsibility of the State Department of Assessments and Taxation;
- (2) understanding of the valuation and assessment process;
- (3) assurance that the valuation and assessment of property within classes is uniform;
- (4) access to information which is the basis for the property valuation and assessment process in this State; and
- (5) understanding that the setting of property tax rates and the collection of property taxes is a local government function.

[\[Previous\]](#)[\[Next\]](#)